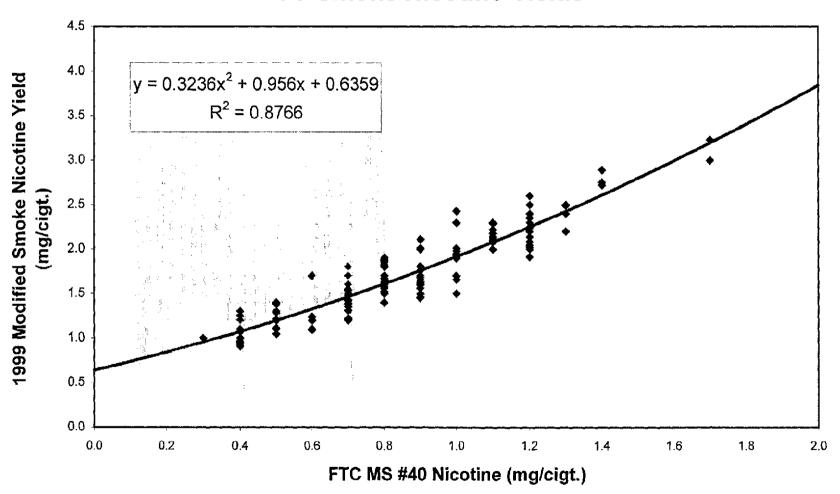
Computing the Multiplier Equation

- 1. Open a New Excel (version 97) Spreadsheet
- 2. List FTC Nicotine Data in Column A
- 3. List Modified Nicotine Data in Column B
- 4. Highlight all Data and Column Titles (Column Description Titles not Column A, B, C, etc.)
- 5. Select the ChartWizard
- 6. ChartWizard Dialog Box Step 1 of 4 is displayed
- 7. Select Standard Types tab and select XY (Scatter) chart type
- 8. Press Next
- 9. ChartWizard Dialog Box Step 2 of 4 is displayed
- 10. Verify Range entry of data location, if not correct then enter cell locations of data
- 11. Press Next
- 12. ChartWizard Dialog Box Step 3 of 4 is displayed
- 13. Select Titles tab and enter Chart, X axis and Y axis titles
- 14. Press Next
- 15. ChartWizard Dialog Box Step 4 of 4 is displayed
- 16. Select Place chart as new sheet
- 17. Press Finish
- 18. Click on any Data Points on the Graph until some Points are Highlighted
- 19. Select Chart from the Menu
- 20. Select Add Trendline from the Pull-down Menu
- 21. Select the TYPE Tab
- 22. Highlight the Polynomial Chart
- 23. Verify Order: 2
- 24. Select the OPTIONS Tab
- 25. Set Forecast Forward to 0.5 Units
- 26. Set Forecast Backward to 0.4 Units
- 27. Select Display Equation on Chart
- 28. Select R-squared Value on Chart
- 29. Press OK

Comparison of Modified Smoke Nicotine Yields with FTC Smoke Nicotine Yields



Page 2 of 8

Attachment C to December 1, 2000 annual report of Nicotine Yield Rating Information submitted by Philip Morris Incorporated to the Texas Department of Health

FTC & Modified Nicotine Data

Philip Morris

	Fittip (NOTES	
Brand	Sub-Brand	FTC Market Sample #40 Nicotine (mg/cigt.)	1999 Modified Smoke Nicotine Measured (mg/cigt.)
Mariboro	King F HP	1.1	2.1
Mariboro	King F SP	1,1	2.2
Mariboro	King F SP 25-pk	1,1	2.2
Mariboro	King F HP Menthol	1,1	2.1
Mariboro	King F SP Menthol	1.1	2.1
Marlboro	King F HP Medium	0.9	1.8
Marlboro	King F SP Medium	0.9	1.7
Marlboro	King F HP Lt	0.8	1.6
Marlboro	King F SP Lt	0.8	1.6
Mariboro	King F SP Lt 25-pk	0.8	1.7
Mariboro	King F HP Lt Menthol	0.8	1.5
Mariboro	King F SP Lt Menthol	0.8	1.6
Mariboro	King F HP Ultra-Lt	0.4	1.3
Mariboro	King F HP Ultra-Lt Menthol	0.4*	1.1
Marlboro	100 F HP Red	1.1	2.3
Mariboro	100 F FP Red	1.2	2.2
Mariboro	100 F 3F Red 100 F HP Menthol	1.1*	2.1
Mariboro	100 F HP Medium	1.0	2.0
Mariboro	100 F AP Medium	0.9	2.0
Marlboro			
	100 F HP Lt	0.8	1.8
Mariboro	100 F SP Lt	0.8	1.9
Marlboro	100 F HP Lt Menthol	0.7	1.6
Marlboro	100 F SP Lt Menthol	0,8*	1.7
Mariboro Mariboro	100 F HP Ultra-Lt 100 F HP Ultra-Lt Menthol	0.5 0.5*	1.4 1.4
Basic		1.7	3.2
Basic	King NF SP		
	King F HP	1.0	1.9 1.9
Basic	King F SP	1.0 1.0	1.9
Basic	King F HP Menthol		1.9
Basic	King F SP FF Menthol	1.0	
Basic	King F HP Lt	0.7	1.5
Basic	King F SP Lt	0.7	1.4
Basic	King F SP Lt Menthol	0.7	1.4
Basic	King F SP Ultra-Lt	0.5	1.1
Basic	100 F HP	1.0	2.0
Basic	100 F SP	1.0	2.0
Basic	100 F SP FF Menthol	1.0	1.9
Basic	100 F HP Lt	0.8	1.6
Basic	100 F SP Lt	0.8	1.7
Basic	100 F SP Lt Menthol	0.8	1.6
Basic	100 F SP Ultra-Lt	0.5	1.2
Basic	100 F HP Ultra-Lt Menthol	0.5*	1.2

^{*}From Philip Morris internal testing.

FTC & Modified Nicotine Data

R. J. Reynolds

Brand	Sub-Brand	FTC Market Sample #40 Nicotine (mg/cigt.)	1999 Modified Smoke Nicotine Measured (mg/cigt.)
Camel	100 F SP	1.2	2.6
Camel	100 F 3F	1.2	2.5
Camel	King F SP Lt	0.9	1.7
Camel	100 F HP Ultra-Lt	0.5	1.3
Camel	100 F HP Lt	0.8	1.9
Camel	King F HP Ultra-Lt	0.5	1.2
Camel	100 F SP Lt	0.8	1.8
Camel	King F SP Ultra-Lt	0.4	1.2
Camel	King F SP	1.2	2.3
Camel	King F HP Lt	0.9	1.6
Camel	King F HP Lt Special	0.8	1.6
Camel	100 F HP Lt Special	0.9	1.6
Camel	Reg NF SP	1.7	3.0
Camel	King F SP Lt Special	0.9	1.6
Camel	King F HP Lt Wides	0.9	2.0
Camel	King F HP Wides	1.2	2.2
Camei	King F HP	1.1	2.3
Camel	King F HP (Red Kamel)	1.2*	2.3
Camel	King F HP Lt (Red Kamel)	0.8*	1.6
Camel	King F HP Lt Menthol (Kamel Menthe)	1.0*	1.5
Camel	King F HP Menthol (Kamel Menthe)	1.2*	2.2
Camel	King F HP Menthol	1.1	2.1
Camel	King F HP Lt Menthol	0.8	1.4
Doral	100 F SP Ultra-Lt	0.4	1.1
Doral	King F SP FF	0.8	1.7
Dorai	King F SP FF Menthol	0.8	1.7
Doral	100 F SP Lt Menthol	0.7	1.6
Doral	King F SP Lt Menthol	0.6	1.1
Doral	King F SP Ultra-Lt	0.3	1.0
Doral	100 F SP FF Menthol	0.8	1.5
Doral	King NF SP	1.0	2.3
Doral	100 F SP FF	0.8	1.6
Doral	King F HP FF	0.8	1.6
Doral	King F HP Lt	0.5	1.1
Doral	100 F HP FF	0.8	1.8
Doral	100 F HP Lt	0.8	1.7
Doral	King F HP FF Menthol	0.9	1.7
Doral	100 F HP Ultra-Lt	0.4*	1.0
Doral	King F HP Ultra-Lt	0.3*	1.0
Dorai	King F SP Lt	0.6	1.2
Doral	100 F SP Lt	0.7	1.5

^{*}From R. J. Reynolds internal testing.

Page 4 of 8

FTC & Modified Nicotine Data

R. J. Reynolds

Brand	Sub-Brand	FTC Market Sample #40 Nicotine (mg/cigt.)	1999 Modified Smoke Nicotine Measured (mg/cigt.)
		(g. cg,	(99)
Salem	King F HP Lt Menthol (Slide Box)	0.7*	1.5
Salem	King F HP Menthol (Slide Box)	1.1*	2.0
Salem	100 F SP Ultra-Lt Menthol	0.5	1.2
Salem	100 F SP Lt Menthol	0.7	1.7
Salem	King F SP Ultra-Lt Menthol	0.5	1.1
Salem	King F SP Lt Menthol	0.8	1.5
Salem	King F SP Menthol	1.2	2.2
Salem	100 F SP Menthol	1.3	2.5
Salem	100 F HP Slim-Lt Menthol	0.8	1.7
Salem	100 F HP Lt Menthol Cus-Case	1.0	1.7
Salem	100 F HP FF Menthol	1.3	2.2
Salem	100 F SP Lt Menthol Preferred	0.6	1.7
Winston	King F HP Lt	0.9	1.6
Winston	King F HP	1.1	2.0
Winston	100 F SP	1.2	2.3
Winston	King F SP	1.1	2.1
Winston	King F SP Lt	0.8	1.6
Winston	King F HP Lt Select	0.8	1.5
Winston	King F HP Select	1.2	2.3
Winston	King F SP Select	1.2	2.0
Winston	King F SP Lt Select	0.8	1.5
Winston	100 F SP Lt Select	8.0	1.7
Winston	King F SP Ultra-Lt	0.5	1.3
Winston	100 F HP Ultra-Lt	0.5	1.4
Winston	100 F SP Ultra-Lt	0.4	1.3
Winston	100 F HP Slim-Lt Select	0.8	1.6
Winston	100 F SP Lt	0.8	1.9
Winston	King F HP Ultra-Lt	0.5	1.2
Winston	100 F HP Select	1.3	2.4
Winston	100 F SP Select	1.3	2.4
Winston	100 F HP Lt	0.7	1.8

^{*}From R. J. Reynolds internal testing.

FTC & Modified Nicotine Data

Brown & Williamson

GPC 100 F SP FF 0.9 1.5 GPC 100 F HP FF 0.9 1.5 GPC King F SP FF 0.9 1.5 GPC King F HP FF 0.9 1.6 GPC King F SP FF Menthol 0.9 1.6 GPC King F SP FF Menthol 0.9 1.6 GPC King F SP Lt 0.7 1.4 GPC 100 F HP Lt 0.7 1.2 GPC King F SP Lt Menthol 0.7 1.2 GPC King F HP Lt 0.6 1.1 GPC King F SP Lt Menthol 0.7 1.3 GPC King F SP Lt Menthol 0.7 1.2 GPC King F SP Lt Menthol 0.7 1.2 GPC King F HP Medium 0.6 1.2 GPC King F SP Utra-Lt 0.4 1.0 GPC King F SP Utra-Lt 0.4 1.0 GPC King F SP Utra-Lt 0.4 0.9 GPC King F SP Utra-Lt Menthol	Brand	Sub-Brand	FTC Market Sample #40 Nicotine (mg/cigt.)	1999 Modified Smoke Nicotine Measured (mg/cigt.)
GPC 100 F HP FF 0.9 1.5 GPC King F SP FF 0.9 1.5 GPC King F HP FF 0.9 1.6 GPC 100 F SP FF Menthol 0.9 1.6 GPC King F SP FF Menthol 0.9 1.6 GPC 100 F SP Lt 0.7 1.4 GPC 100 F HP Lt 0.7 1.2 GPC King F SP Lt 0.6 1.1 GPC King F SP Lt Menthol 0.7 1.3 GPC King F SP Lt Menthol 0.7 1.3 GPC King F SP Lt Menthol 0.7 1.2 GPC King F SP Lt Menthol 0.7 1.2 GPC King F SP Lt Menthol 0.7 1.2 GPC King F SP Ultra-Lt 0.6 1.2 GPC King F SP Ultra-Lt 0.4 1.0 GPC King F SP Ultra-Lt 0.4 1.0 GPC King F SP Ultra-Lt Menthol 0.4 1.0 GPC King F SP Ment	CDC	400 F CD FF	0.0	4 5
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GPC King F HP Ultra-Lt 0.4* 0.9 GPC 100 F SP Ultra-Lt Menthol 0.4 1.0 GPC King F SP Ultra-Lt Menthol 0.4 1.0 Kool King F SP Menthol 1.2 2.0 Kool King F HP Menthol 0.7 1.5 Kool King F SP Lt Menthol 0.7 1.4 Kool King F SP Mild Menthol 0.9 1.6 Kool 100 F HP Mild Menthol 0.9 1.8 Kool King F SP Mild Menthol 1.0 1.7 Kool King F HP Mild Menthol 0.9 1.7 Kool King F HP Natural Menthol 1.2 1.9 Kool King F HP Natural Menthol 1.2 2.2 Kool King F HP Lt Natural Menthol 0.7* 1.5 Kool King F HP Lt Natural Menthol 0.7* 1.2 Kool Reg NF SP Menthol 1.2 2.4 Kool 100 F SP Super Menthol Long 1.2 2.1 Kool 100 F SP Super Menthol Long 1.2 2.1 Kool 100 F SP Ultra-Lt Menthol </td <td></td> <td></td> <td></td> <td></td>				
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Kool King F SP Lt Menthol 0.7 1.4 Kool 100 F SP Mild Menthol 0.9 1.6 Kool 100 F HP Mild Menthol 0.9 1.8 Kool King F SP Mild Menthol 1.0 1.7 Kool King F HP Mild Menthol 0.9 1.7 Kool 100 F HP Natural Menthol 1.2 1.9 Kool King F HP Natural Menthol 1.2 2.2 Kool 100 F HP Lt Natural Menthol 0.7* 1.5 Kool King F HP Lt Natural Menthol 0.7* 1.2 Kool Reg NF SP Menthol 1.2 2.4 Kool 100 F SP Super Menthol Long 1.2 2.1 Kool 100 F HP Super Menthol Long 1.2 2.1 Kool 100 F SP Ultra-Lt Menthol 0.5 1.3	Kool	King F HP Menthol	1.2	2.0
Kool 100 F SP Mild Menthol 0.9 1.6 Kool 100 F HP Mild Menthol 0.9 1.8 Kool King F SP Mild Menthol 1.0 1.7 Kool King F HP Mild Menthol 0.9 1.7 Kool 100 F HP Natural Menthol 1.2 1.9 Kool King F HP Natural Menthol 1.2 2.2 Kool 100 F HP Lt Natural Menthol 0.7* 1.5 Kool King F HP Lt Natural Menthol 0.7* 1.2 Kool Reg NF SP Menthol 1.2 2.4 Kool 100 F SP Super Menthol Long 1.2 2.1 Kool 100 F HP Super Menthol Long 1.2 2.1 Kool 100 F SP Ultra-Lt Menthol 0.5 1.3	Kool	100 F SP Lt Menthol	0.7	1.5
Kool 100 F HP Mild Menthol 0.9 1.8 Kool King F SP Mild Menthol 1.0 1.7 Kool King F HP Mild Menthol 0.9 1.7 Kool 100 F HP Natural Menthol 1.2 1.9 Kool King F HP Natural Menthol 1.2 2.2 Kool 100 F HP Lt Natural Menthol 0.7* 1.5 Kool King F HP Lt Natural Menthol 0.7* 1.2 Kool Reg NF SP Menthol 1.2 2.4 Kool 100 F SP Super Menthol Long 1.2 2.1 Kool 100 F HP Super Menthol Long 1.2 2.1 Kool 100 F SP Ultra-Lt Menthol 0.5 1.3	Kool	King F SP Lt Menthol	0.7	1.4
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Kool King F HP Mild Menthol 0.9 1.7 Kool 100 F HP Natural Menthol 1.2 1.9 Kool King F HP Natural Menthol 1.2 2.2 Kool 100 F HP Lt Natural Menthol 0.7* 1.5 Kool King F HP Lt Natural Menthol 0.7* 1.2 Kool Reg NF SP Menthol 1.2 2.4 Kool 100 F SP Super Menthol Long 1.2 2.1 Kool 100 F HP Super Menthol Long 1.2 2.1 Kool 100 F SP Ultra-Lt Menthol 0.5 1.3	Kool	100 F HP Mild Menthol	0.9	1.8
Kool King F HP Mild Menthol 0.9 1.7 Kool 100 F HP Natural Menthol 1.2 1.9 Kool King F HP Natural Menthol 1.2 2.2 Kool 100 F HP Lt Natural Menthol 0.7* 1.5 Kool King F HP Lt Natural Menthol 0.7* 1.2 Kool Reg NF SP Menthol 1.2 2.4 Kool 100 F SP Super Menthol Long 1.2 2.1 Kool 100 F HP Super Menthol Long 1.2 2.1 Kool 100 F SP Ultra-Lt Menthol 0.5 1.3	Kool	King F SP Mild Menthol	1.0	1.7
Kool 100 F HP Natural Menthol 1.2 1.9 Kool King F HP Natural Menthol 1.2 2.2 Kool 100 F HP Lt Natural Menthol 0.7* 1.5 Kool King F HP Lt Natural Menthol 0.7* 1.2 Kool Reg NF SP Menthol 1.2 2.4 Kool 100 F SP Super Menthol Long 1.2 2.1 Kool 100 F HP Super Menthol Long 1.2 2.1 Kool 100 F SP Ultra-Lt Menthol 0.5 1.3	Kool		0.9	1.7
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Kool 100 F HP Lt Natural Menthol 0.7* 1.5 Kool King F HP Lt Natural Menthol 0.7* 1.2 Kool Reg NF SP Menthol 1.2 2.4 Kool 100 F SP Super Menthol Long 1.2 2.1 Kool 100 F HP Super Menthol Long 1.2 2.1 Kool 100 F SP Ultra-Lt Menthol 0.5 1.3	Kool	King F HP Natural Menthol	1.2	
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Kool 100 F SP Ultra-Lt Menthol 0.5 1.3		,		
		•		
KOOI KING E SP Ultra-Lt Menthol 0.5 1.0	Kool	King F SP Ultra-Lt Menthol	0.5	1.0

^{*}From Brown and Williamson internal testing. Page 6 of 8

Attachment C to December 1, 2000 annual report of Nicotine Yield Rating Information submitted by Philip Morris Incorporated to the Texas Department of Health

FTC & Modified Nicotine Data

Lorillard

Brand	Sub-Brand	FTC Market Sample #40 Nicotine (mg/cigt.)	1999 Modified Smoke Nicotine Measured (mg/cigt.)
Newport	King F HP Menthol	1.1	2.2
Newport	King F SP Menthol	1.2	2.4
Newport	100 F HP Menthol	1.4	2.9
Newport	100 F SP Menthol	1.4	2.8
Newport	King F SP Menthol 25-pk	1.3	2.5
Newport	100 F SP Menthol 25-pk	1.4	2.7
Newport Lights	King F HP Lt Menthol	0.7	1.4
Newport Lights	King F SP Lt Menthol	0.7	1.4
Newport Lights	100 F HP Lt Menthol	0.8	1.9
Newport Lights	100 F SP Lt Menthol	0.8	1.9
Newport Slim	120 F HP Slim Menthol	1.0*	2.4
Newport Slim	100 F HP Slim-Lt Menthol	0.8	1.6
Newport Slim	120 F HP Slim-Lt Menthol	0.9*	2.1
Newport Stripes	100 F HP Lt	0.9	1.6
Newport Stripes	100 F HP Lt Menthol	0.9	1.6

^{*}From Lorillard internal testing.

An Example Using the Multiplier Equation to Predict Non-tested Brands

	6x + 0.6359
FTC MS #41 Nicotine (mg/cigt.) Value Using the Multiplier Equation	in the second
MS #41 Nicotine Using the Multiplier (mg/cigt.) Value Using the Multiplier (mg/cigt.)	
4 Alpine 100 F SP Menthol 1.1 2.1 3 Alpine King F SP Lt Menthol 0.7 1.5 4 Alpine King F SP Menthol 1.0 1.9 5 Benson & Hedges 100 F HP Lt 0.8 1.6 6 Benson & Hedges 100 F HP Lt Menthol 0.8 1.6 9 Benson & Hedges 100 F HP Menthol 1.1 2.1 10 Benson & Hedges 100 F HP Ultra-Lt Dix 0.5 1.2 11 Benson & Hedges 100 F HP Ultra-Lt Menthol Dix 0.5 1.2	
Alpine King F SP Lt Menthol 0.7 1.5 Alpine King F SP Menthol 1.0 1.9 Benson & Hedges 100 F HP Lt 0.8 1.6 Benson & Hedges 100 F HP Lt Menthol 0.8 1.6 Benson & Hedges 100 F HP Menthol 1.1 2.1 Benson & Hedges 100 F HP Ultra-Lt Dix 0.5 1.2 Benson & Hedges 100 F HP Ultra-Lt Menthol Dix 0.5 1.2	
Alpine King F SP Menthol 1.0 1.9 Benson & Hedges 100 F HP Lt 0.8 1.6 Benson & Hedges 100 F HP Lt Menthol 0.8 1.6 Benson & Hedges 100 F HP Menthol 1.1 2.1 Benson & Hedges 100 F HP Ultra-Lt Dix 0.5 1.2 Benson & Hedges 100 F HP Ultra-Lt Menthol Dix 0.5 1.2	
Benson & Hedges 100 F HP Lt	
6 Benson & Hedges 100 F HP Lt Menthol 0.8 1.6 9 Benson & Hedges 100 F HP Menthol 1.1 2.1 10 Benson & Hedges 100 F HP Ultra-Lt Dix 0.5 1.2 11 Benson & Hedges 100 F HP Ultra-Lt Menthol Dix 0.5 1.2	
9 Benson & Hedges 100 F HP Menthol 1.1 2.1 10 Benson & Hedges 100 F HP Ultra-Lt Dix 0.5 1.2 11 Benson & Hedges 100 F HP Ultra-Lt Menthol Dix 0.5 1.2	
Benson & Hedges 100 F HP Ultra-Lt Dix	
Benson & Hedges 100 F HP Ultra-Lt Menthol Dix 0.5 1.2	
2 Benson & Hedges 100 F HP 11 21	· · · · · · · · · · · · · · · · ·
· (mariage) a right file [111] [21]	
13 Benson & Hedges 100 F SP Lt 0.8 1.6	
14 Benson & Hedges 100 F SP 1,1 2.1	
15 /Benson & Hedges King F HP 1.1 2.1	
16 Best Buy 100 F HP FF Generic 1.0 1.9	
17 Best Buy 100 F HP FF Menthol Generic 1.0 1.9	

- 1. Enter the list of Brands in Column A Starting in Cell A2 with the Column Title
- 2. Enter the list of FTC Nicotine Results in Column B Starting in Cell B2 with the Column Title
- 3. Enter the Multiplier Equation in Cell C1
- 4. Enter the Column Title in Cell C2
- 5. Enter the Computation Formula in Cell C3 (Example: =ROUND(((0.3236*(B3^2))+(0.956*B3)+0.6359),1)
 - a. This Formula Replaces the X in the Multiplier Equation with the Data in Cell B2 and Computes the Results Based on the Equation
 - b. Results are Rounded to 1 Decimal Place
- 6. Copy the Formula from Cell C3 Down Column C for the Remaining Brands